

## **Analisis implementasi penganggaran berbasis kinerja di Lapan = Analysis of implementation of performance based budgeting in Lapan**

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### Abstrak

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Penelitian ini membahas implementasi anggaran berbasis kinerja di LAPAN (studi kasus tahun 2013). Tujuannya adalah untuk memahami implementasi anggaran berbasis kinerja yang telah diterapkan berdasarkan prinsip dan komponen anggaran berbasis kinerja. Selain itu penelitian ini juga mendeskripsikan kendala yang terjadi dalam mengimplementasikan anggaran berbasis kinerja.

Pendekatan dan teknik yang digunakan adalah pendekatan post-positivisme dengan metode pengumpulan data kualitatif. Teknik pengumpulan data dilakukan dengan observasi, wawancara dan studi literatur. Jenis penelitian ini adalah penelitian deskriptif, dimana akan dilakukan eksplorasi dan analisis atas fakta mengenai implementasi anggaran berbasis kinerja di LAPAN.

Hasil penelitian menunjukkan bahwa secara umum implementasi anggaran berbasis kinerja belum sepenuhnya dilakukan dalam penyusunan dokumen rencana kerja dan anggaran di LAPAN tahun 2013, karena prakteknya baru sebatas berpedoman pada peraturan dan pedoman yang ada, dan masih mengindikasikan adanya praktek anggaran tradisional.

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This study discusses the implementation of performance-based budgeting in LAPAN (case study, in 2013). The purpose is to understand the implementaion of performance based budgeting which has been applied based on principle and component performance-based budgeting. Furthermore, study also describes the problems that occur in the implementation of performance based budgeting.

The approaches that will be used in this study is post-posstive approach with qualitative data collection methods. Data collection method is done by observation, interview, and literature study. This research is a descriptive study which will be carried out an exploration and analysis to the facts regarding the implementation of performance-based budgeting in LAPAN.

The results showed that generically the implementation of performance-based budgeting has not been fully carried out on the preparation of work plans and budget document in LAPAN in 2013, because the practice is merely based on the existing regulations and guidelines, and still indicating a traditional budget practices.;

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